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February 26, 2008

Marlene H. Dortch  
Office of the Secretary  
Federal Communications Commission  
445 12<sup>th</sup> Street, SW Suite TW-A325  
Washington, DC 20554

Re: Annual CPNI Certification  
Miracle Communications, Inc.

M a d a m:

Please find enclosed herewith Miracle Communications Inc. Annual 47 C.F.R.  
64.2009 Customer Proprietary Network Information (CPNI) Certification for  
2008.

I hope this is sufficient compliance to meet the annual certification filing  
requirement.

Sincerely,

MARK SORIA  
President & COO

Encls.: a/s

/cppm

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**Annual 47 C.F.R. Sec. 64.2009(e) CPNI Certification**

**EB Docket 06-36**

Annual 64.2009(e) CPNI Certification for: **2008**

Date Filed: **February 26, 2008**

Name of company covered by this certification: **Miracle Communications, Inc.**

Form 499 Filer ID: **824670**

Name of signatory: **Mark Soria**

Title of signatory: **President & COO**

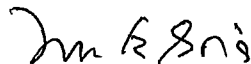
I, MARK SORIA, certify that I am an officer of the company named above, and acting as an agent of the company, that I have personal knowledge that the company has established operating procedures that are adequate to ensure compliance with the Commission's CPNI rules.

Attached to this certification is an accompanying statement explaining how the company's procedures ensure that the company is in compliance with the requirements set forth in Section 64.2001 *et seq.* of the Commission's rules.

The company has not taken any actions against data brokers in the past year.

The company has not received any customer complaints in the past year concerning the unauthorized release of CPNI.

Signed this 26<sup>th</sup> day of February, 2008 in the State of California, Ventura County.



MARK SORIA  
President & COO

**Accompanying Statement for 2008 CPNI Certification  
Miracle Communications, Inc. (824670)**

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To ensure compliance with the Commission's Customer Proprietary Network Information (CPNI) rules, , Miracle Communications, Inc. has established the following measures and operating procedures regarding confidentiality of customer records.

The identifiable information we collect from our customers are held in strict confidence. Call transactions details in the customers' account statement which include, among others, origination and destination numbers, are retained in our system for a maximum of 60 days. The company does not disclose any information to any third party . It does not sell, share or disclose CPNI to non-communications entities, such as data brokers. CPNI is not shared without proper authorization and justifiable reason and is being done in accordance with existing rules required by law.

CPNI protection measures include privacy training for employees (including customer service representatives). They are trained as to when they are and are not authorized to use CPNI. When a customer calls to inquire regarding their own account, the caller's identity is being verified, and whatever transpired during the conversation is being recorded in the account's work order. Accurate records are being kept at all times and any changes to any information will only be effected upon receipt of the customer's authorization/consent.

To prevent unauthorized online access to users' accounts and information, our system require a unique user-defined passwords. Should the user forget his/her information, a new password is sent to the user's email address. Our website is also protected by the use of the "Secure Socket Layer" (SSL) encryption technology when collecting certain personal information like credit information or SSN.

CPNI protection is extended to customers through our tariffs. Connection of customers' location to Miracle Communications Inc. network is only allowed upon customers' authorization. A card which provides customers with their own personal identification number (PIN) and instructions are issued to them in order to have access to

**Accompanying Statement for 2008 CPNI Certification**  
**Miracle Communications, Inc. (824670)**

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carrier's network. Accurate transactions are always reflected in the monthly account statement. To sum this up, it is the policy of the company to give customers the right of disclosure, choice, privacy as well as the right to accurate bills at all times.

Respectfully submitted.

Westlake Village, County of Ventura, State of California, February 26, 2008.



MARK SORIA  
President & COO